

Allowance List-Depreciation Guide

No	Item	% Depreciation			Maximum Payment
		Per Year	Flat Rate	Maximum	

Use the Allowance List-Depreciation Guide for claims that have not been adjudicated as of 15 April 2000. Requir originally adjudicated.

The following rates of depreciation are established as guides and will be used following the principles set forth in usage. In cases where evidence established that the item has been subjected to less than average usage or m discretion of the approving or settlement authority.

A waiver or non waiver of the maximum payment for a particular item may be granted or denied only by the head payment per item and a maximum payment per claim, the payment for all items in that category will not exceed added (the three columns to the right side of the chart) to assist a claims examiner in determining carrier recover

No	Item	% Depreciation			Maximum Payment
		Per Year	Flat Rate	Maximum	
1	Air Conditioners				
	Minor - \$200 or less Major - over \$200	10 7		75 75	
2	Alcoholic Beverages				Include in maximum of No. 78
3	Antiques (other than furniture)				\$1000 per item \$5000 per claim
4	Aquariums	10% 1st year, 5% each succeeding year		75	
5	Artificial flowers and fruits		25		
6	Audio recordings (blank and commercially recorded)				\$3000 per claim
	-Cassette/reel to reel tapes		50		
	-CDs		25		
	-Phonograph records	10		50	
7	Automobiles and all motor vehicles including recreational vehicles, trailers, motorcycles, ATV (3 and 4 wheel), go-carts, etc.		varies		\$3000 per claim except \$20,000 per vehicle during transport
8	Automobile batteries	20		75	Include in maximum of No. 7 or No. 14
9	Automobile convertible tops, seat and floor coverings, inside door panels, roof and other fabric covered interior parts	20 on vehicles manufactured prior to 1980		75	Include in maximum of No. 7 or No. 14
		10 on vehicles manufactured after 1980		75	

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10	Automobile paint jobs	10		75	\$2000 per vehicle. Include in maximum of No. 7
11	Automobile radios, tape players, telephones, auto alarms and accessories	10		75	\$750 per claim. Include in maximum of No. 7
12	Automobile tires	30		75	Include in maximum of No. 7 or No. 14
13	Automobile internal and external working parts such as transmission, engine, mufflers, exhaust systems, shocks, etc.	20		75	Include in maximum of No. 7 or No. 14
14	Automobile spare parts used new	10 no depreciation		75	\$1000 per claim
15	Baby bassinets, carriages, child's car seat, play pens, infant carriers, strollers	10		75	
16	Bags, fabric or plastic (clothes, shoes)	20		75	
17	Barbeque grills (including Hibachi pots)	10		75	
18	Barber equipment (electric razors, shears, clippers, scissors)	10		75	
19	Baskets: metal	10		75	
	wicker or plastic	20		75	
20	Bathroom scales	10		75	
21	Bedding - Mattresses/Box springs	5		75	
	Waterbed mattress with baffles	5		75	
	without baffles	10		75	
	- Feather pillows	5		75	
	-Other pillows	10		75	
	-Mattress cover pads	20		75	

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22	Bedspreads	**	**	**	
23	Bicycles	10		75	\$750 per item
24	Binoculars	5		50	\$350 per item \$1500 per claim
25	Blankets - electric	**	**	**	
26	Boats & motors including outboard motors, speed racers, jet skis		varies		\$2500 per claim except \$15,000 per claim in shipment
	-houseboats		varies		
27	Boating equipment and supplies (exclusive of motors)	20		75	\$500 per claim
28	Bookends		10		
29	Books	5		25	\$3000 per claim for all books
	-Bibles and bound classics				
	-Encyclopedias, cookbooks, how-to-books, textbooks and similar works	20		75	
	-Other hard cover nonfiction	10		50	
	-Fiction, paperbacks and magazines		50		
30	Boxes (jewelry, cigarette, music, etc.	5		75	
31	Bric-a-brac (all types)		10		
32	Briefcases	5		75	
33	Brushes (hair, clothes, etc.)	20		75	
34	Calculators (including adding machines	10		75	
35	Camel saddles (footstools)	5		75	
36	Cameras and photographic equipment	**	**	**	

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37	Camping equipment and supplies (including tents, sleeping bags, back packs, shovels and other tools, lanterns, etc.	10		75	\$2500 per claim
38	Candles (decorative)		25		\$100 per item \$500 per claim
39	Cards (greeting, including Xmas and other religious cards)		50		
40	Cards (playing)		25		
41	Card Tables	10		50	
42	Cassette Tapes	**	50	**	
43	Ceramic Animals		20		\$250 per item \$750 per claim
44	Chandeliers				\$1500 per item \$3000 per claim
45	Chess sets	**	**	**	
46	Chests (ice, picnic, etc) - Styrofoam		50		
	-Metal or plastic	10		75	
47	China (fine)				\$3000 per claim
48	Clocks				
	Inexpensive (\$25 or less)	10		75	\$750 per item \$3000 per claim
	Expensive (more than \$25)	5		75	
	Grandfather and Grandmother	5		50	\$1500 per item
49	Clothing, including shoes and belts (men, women and children)	30% 1st year, 10% each succeeding year		75	Per person per claim Ages 0 thru 14, \$1500 per person Ages 15 and older, \$3500 per person
50	Christening outfit		20		\$150 per item \$300 per claim

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51	Collections and hobbies	Use rate indicated for individual items elsewhere on this chart, otherwise use 10% flat rate.			\$4000 per claim for all collections. Use per item maximums if indicated elsewhere on this chart
	\$100 or less		50		
	over \$100		10		
52	Comforters	**	**	**	
53	Compact discs		25		
54	Compasses	5		50	
55	Computers				\$4000 per claim
	CPUs, laptops, monitors	30 first year 20 each year thereafter		75	
	Printers, peripherals and accessories	10		75	
	Software	20		75	
56	Copy machine	10		75	\$750 per item
57	Cosmetics (including perfume, toilet articles, medicines, soaps, etc)		50		
58	Crockery Dishes, pottery, glassware, plastic ware		20		
59	Crystal				\$4000 per claim
60	Curtains	10		75	
61	Decorations (Christmas, birthday, etc)		25		
62	Dental equipment and instruments		10		\$1500 per claim
63	Dentures				
64	Desk and writing equipment (pen & pencil desk sets, fountain pens, etc)	10		75	\$100 per claim
65	Dishes	**	**	**	

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66	Dolls (decorator)	5		75	\$500 per item \$4000 per claim if a collection If not a collection, include in No. 147. \$1500 per claim maximum
67	Drafting, mapping and sketching equipment	5		50	\$500 per claim
68	Drapes	10		75	\$3000 per claim
	Drapery & curtain rods, venetian blinds	5		75	
69	Dryers	**	**	**	
70	Electrical and gas appliances				\$1500 per item except \$2500 per claim for satellite dishes, projection televisions, spas, hot tubs
	Minor - \$200 or less	10		75	
	Major - over \$200 except listed below	7		75	
	Televisions, washers, dryers, hot tubs, satellite dishes, pinball machines, dishwashers, spas, microwaves, copy/fax machines	10		75	
71	Elephants, ceramic	**	**	**	
72	Eyeglasses (including contact lenses)	5		75	
73	Fax machine	10		75	\$750 per item
74	Fencing	**	**	**	
75	Figurines	**	**	**	
76	Firearms	5		50	\$2000 per claim
77	Flashlights	20		75	
78	Foodstuffs (including alcoholic beverages)	varies		\$500 per claim	
79	Furniture (including brass furniture, cement furniture, water beds and shelving)	5		50	\$3000 per item

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	Metal shelving	7		75	A sectional sofa, dining room table and chair set or shrunk is considered one item regardless of the number of pieces.
	Particle board furniture	10		75	
	Work benches and children's, infant, lawn, plastic, wicker, rattan, patio furniture and childre	10		75	
	Microwave oven carts/stands	10		75	
80	Furs	5		40	\$1500 per item \$3000 per claim
81	Game equipment (poker chips, checker sets, backgammon sets, chess, etc.		25		\$500 per claim
82	Garden equipment (all implements to keep up lawns and yards including lawn mowers	10		75	
83	Glassware (including Pyrex)	**	**	**	
84	Hairpieces	**	**	**	
85	Hampers (wicker or plastic)	20		75	
86	Handbags and purses (leather or fabric)				\$1000 per claim
	Less than \$150	20		75	
	Over \$150	10		75	

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87	Hearing aids	5		75	
88	Hi-Fi/Stereo systems	**	**	**	
89	Hobbies or collections				
	Less than \$100		50		
	Over \$100		10		
90	House-keeping items (mops, brooms, pails, closet racks, etc.)	25 1st year 10 each year thereafter		75	
	Ironing boards	10		75	
91	Irons (electric or steam)	**	**	**	
92	Jewelry				\$1000 per item \$4000 per claim
	Costume	10		75	
	Expensive				
93	Kitchen utensils (pots, pans, knives, etc.)				
	Heavy aluminum, copper, corning ware, cast iron, stainless steel, etc.	5		50	
	Small kitchen step ladder	5		75	
	Other items	20		75	
94	Ladders (does not include kitchen step ladders)	5		75	\$250 per item
95	Lamps (including sunlamps)				\$500 per item
	Lamps	5		75	
	Lampshades	10		75	
96	Laser Discs	**	**	**	
97	Lawn mowers	**	**	**	
98	Linens				\$400 per item \$2000 per claim
	Fine, expensive	5		50	
	Quilts, comforters, blankets	5		75	
	Ordinary linens (towels, sheets)	20		75	
99	Lighters (cigar, cigarette, etc.)	20		75	
100	Lighting supplies (globe domes, electric candlesticks or candelabra, etc.)	5		75	
101	Luggage (all types including footlockers)	5		75	
102	Marble	7		75	
	(lamps, table tops, etc.)				

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103	Material (including yard goods and yarn)		10		
104	Mattresses (including box springs)	**	**	**	
	waterbed (without baffles)	10		75	
	with baffles	5		75	
105	Medical equipment and instruments		10		\$1500 per claim
106	Memorabilia (including snapshots, snapshot albums, baby albums, scrapbooks, souvenir album, emblems, award plaques, trophies, movie film, photographic slides, etc.				\$1000 per claim
	Photos purchased as art	commercial value			
	Pictures - professional	lesser of : 1. Cost of restoration 2. Cost of new prints from negatives or prints 3. Cost of retaking if negatives were not available.			
	Pictures- snapshot	Cost of film and cost of processing or new prints from negatives			
107	Microscopes, telescopes				\$500 per item
	Inexpensive - \$100 or less Expensive - over \$100	10 5		75 75	\$1500 per claim
108	Mirrors (including frames)	5		75	
109	Mobile Homes	varies			
110	Musical instruments	5		75	\$5000 per claim
	Pianos, organs, player pianos, harps				
	Other musical instruments under \$100	20		75	\$1500 per claim
	Other musical instruments \$100-\$250	10		75	
	Other musical instruments over \$250	5		75	
111	Objects of art (sculptures, figurines, etc.)				\$1000 per item \$4000 per claim
112	Office furnishings	10		75	\$75 per item \$200 per claim
113	Outdoor structures	15% first year 10% per year thereafter		75	\$500 per claim
114	Paintings and pictures including frames, photographic portraits, etchings, hand reproduced pictures, lithographic prints, etc.		10		\$1000 per item \$3000 per claim
	Posters (framed or unframed)		25		\$250 per item \$1000 per claim

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115	Pen and pencil sets	**	**	**	
116	Pets (including tropical fish Pet supplies (e.g. food/water dish, kennel, cage, leash, collar, etc.)	20		75	\$250 per pet \$750 per claim which includes supplies
117	Phonograph records Records Compact disks Tapes	**	**	**	
118	Photographic Equipment (cameras, screens, lenses, projectors, etc. Inexpensive - \$200 or less Expensive - over \$200	10 5		75 75	\$2000 per claim for all photography equipment and accessories
119	Pillows	10		75	
120	Pipes, smoking (including pouches)	20		75	
121	Pool Tables	7		75	\$1500 per item
122	Pots and pans	**	**	**	
123	Professional equipment	5		75	\$1500 per claim
124	Quilts	**	**	**	
	Radios	**	**	**	
126	Razors Other than electric electric	5 10		75 75	
127	Refrigerators	**	**	**	
128	Rugs Under \$500 \$500-\$999 \$1000 or more	10 5 2		75 50 25	\$2000 per item \$4000 per claim
129	Screens, fireplace and accessories (room dividers, folding screens, etc.	7		75	
130	Scissors, shears (other than electric)	5		75	
131	Sewing machines (other than electric)	5		75	
132	Silver and metal flatware and hollowware Silver plate, gold plate, pewter, stainless steel, copperware, bronze ware Sterling silver and fine pewter		20		\$2000 per claim \$5000 per claim

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No	Item	% Depreciation			Maximum Payment
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133	Slip covers	10		75	
134	Sporting equipment and supplies (including basketball, baseball, football, croquet, bowling, badminton, volleyball, skiing, tennis, scuba, golf equipment, fishing equipment, sky diving parachutes, hand glider saddles and equestrian accessories, etc.)	10		75	\$2500 per claim
135	Stationary		50		
136	Stenotype machines	10		75	
137	Stereo items and accessories	10		75	\$1000 per item \$4000 per claim
138	Storage sheds	**	**	**	
139	Stuffed animals	10		50	
140	Swing sets	**	**	**	
141	Tapes	**	**	**	
142	Taxidermy items		25		\$500 per claim
143	Television sets	**	**	**	
144	Telephones and telephone answering machines, telecommunication devices for the deaf	10		75	\$500 per claim
145	Theses and lecture notes				
146	Tools, tool chests and tool boxes				
	Manual tools, not in a vehicle	5		50	\$1500 per claim
	Power tools, including air tools, not in a vehicle	5		75	\$1500 per claim
	Tool chests and tool boxes, not in a vehicle	5		75	\$500 per claim
	Emergency tools and tool boxes shipped in a vehicle. Emergency tools and tool boxes otherwise in a vehicle.	see above		see above	\$200 per claim
	Emergency tools and tool boxes otherwise in a vehicle.	see above		see above	\$400 per claim

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147	Toys - radio controlled cars, planes, boats, etc.; tricycles, wagons, electronic games (this includes Nintendo, Atari, Sega Genesis, Sony Play station game systems and cartridges and handheld Game boys)	20		75	\$1500 per claim
	Other children's games and toys (including play dolls)		50		
148	Trailers (house, boat)	**	**	**	
149	Trains (electric)	**	**	**	
150	Tricycles	**	**	**	
151	TV trays	20 1st year 10 each yr thereafter		75	
No	Item	% Depreciation			Maximum Payment
		Per Year	Flat Rate	Maximum	
152	Typewriters	5	**	75	\$750 per claim
153	Umbrellas	20	**	75	
154	Vacuum cleaners	**	**	**	
155	Video recorders, video cameras and accessory equipment	10		75	\$1000 per item \$2500 per claim
156	Video recordings (blank and commercial)				\$3000 per claim
	video tapes	20 first year 10 each year thereafter		50	
	laser discs		10		
157	Wagons (children's)	**	**	**	
158	Wall units	**	**	**	
159	Washers	**	**	**	
160	Wastebaskets				
	Metal	10		75	
	Plastic	20		75	
161	Watches				\$500 per item
	Inexpensive - \$100 or less	10		75	
	Expensive - over \$100	5		75	
162	Waterbeds	**	**	**	
163	Wedding albums	materials only			\$750 per claim
164	Wedding gowns		20		\$1000 per claim
165	Wigs (including hairpieces)				\$500 per claim
	Under \$100	20		75	
	\$100-\$250	10		75	
	\$250 or more	5		75	

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NOTES

1. Antiques. Since there is usually a wide variance of opinion as to the value of antiques, clear and convincing antique, an item must be, according to the U.S. Customs Service, at least 100 years old. For items newer than . In respect to those items which qualify as antiques, the claimant must be compensated up to the generally reco possesses a demonstrably inherent value regardless of its purchase price, the place where it was purchased, th appraiser might be found who could assign a value to it in excess of its purchase price does not meet this burde pocket loss or the reasonable replacement price of a substantially similar substitute item.

2. Internal Damage to Appliances When no External Damage to Cabinet or Transportation Container is Evident handling of other items in shipment; that the item is relatively new in comparison to its useful life; that the claima repairmen as to whether or not the damage was a result of transit handling. In cases such as this the evidence realignment is claimed, consider the charge for color realignment payable only when it is part of the cost to repa present at the time of pickup, thereby indicating rough handling. Inspection of electrical items allegedly during F external damage did or did not occur and that the member did or did not have a rough shipment. To the extent t an item cannot be repaired, the inspection may be used in adjudicating a claim. When rough handling of a shipi repairable, the costs of shipping the item to and from the closest repair firm may be included as part of the repai

3. Reupholstering. In the event partial damage to a matching set requires reupholstering of the entire set becau entire set, less depreciation, may be paid. This includes replacing chair seats. However, there must be a measurable decrease in the value of the complete set due to the inability to matc rule is employed. Consider a loss in value of the damage items if the damage is merely minor. An example of t the casual observer. This is not applicable to recovering mattresses, box springs, etc., which do not lose their ir because damage necessitates recovering one. In considering the award to be made for the cost of reupholsteri

4. Legend of Abbreviations. In order to maintain uniformity, the following list of abbreviations should be indicate

AC - amount claimed.

AGC - Agreed cost of repairs in lieu of estimate.

BX-PX or PACX-EES or AAFES - Replacement price through local exchange retail store (rate of depre

CR - Amount paid by carrier prior to settlement of this claim entered on this line and deducted from the

D - Depreciation computed, preceded by appropriate percentage, i.e. 20%D.

DV - Depreciated value awarded - cost of repairs exceeds depreciated value of item (e.g. DV, BX \$100

ER - Estimate of Repair (add exhibit number of repair estimate, ER, EX 5).

EX - Exhibit (include appropriate exhibit designations, e.g. EX 5).

FR - Flat rate depreciation, preceded by appropriate percentage, i.e. 25% FR.

F&R - Fair and reasonable award.

LOV - A loss of value was awarded in lieu of or in addition to the cost of repairs (e.g., \$25 LOV).

M/A - Maximum allowable.

N/P Not Payable (appropriate rule of basing denial should be included).

N/R - Not repairable.

OBS - Deduction made for obsolescence (e.g., 15%D + 25% OBS).

PCR - Potential carrier recovery deduction made (failure of claimant to notify authorities in a timely mar

PED - Pre-existing damage (percentage to be included (e.g., 30% PED).

PP - Purchase price.

RC - Reasonable replacement cost applied (rate of depreciation, if applicable, to be included in block).

SV/N - Salvage value - beyond economical/reasonable repair; no salvage value, turn in not required.

SV/R - Salvage value - beyond economical/reasonable repair; some salvage value, claimant elected to

SV/T - Salvage value - turn in required (amount of salvage value to be entered).

5. Depreciation While in Storage. Normally no depreciation is to be charged against goods during periods of G periods of Government storage. However, this does not mean that deductions cannot be made for other reason

6. Depreciation. To compute yearly depreciation, the following yardstick should be used:

6-17 months = 1 year

18-29 months = 2 year, etc.

(Increments of 12 months will be counted as one year, up to 173 months. In determining whether an item is six in age, maximum depreciation has been reached when applying 5% depreciation per year. When dates of purc depreciation. No depreciation should be taken on parts, accessories, etc., which are not normally expected to b depreciation of any kind will be applied if the item is less than 6 months old.

7. Repairable Items. The amount allowable for repairs may not exceed the depreciated value of an item.

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8. Expensive Items. Reasonable Substitute Prices. This does not relate to items of extraordinary value. It pertains to items of utilitarian purpose, even though the items are expensive. A fixed award cannot be set, as the amount allowed varies with the popular price substitutes.
9. Lifetime Guaranteed Tools and Other Personal Property With Such Guarantees. Do not deduct for depreciation on such guarantees.
10. Uniforms. No depreciation on military uniforms. Uniforms will not be included in the clothing maximum payment.
11. Claims for Wrinkled Clothing. Payment for the cost of pressing clothing is not allowable unless the wrinkling (much of which will fall out when the item is hung up) is to be expected in a shipment of household goods and is not excessive. Costs because of soiling, staining or contamination will be considered.
12. Replacement of Sets. When component parts of any set of articles (lamps, glasses, china, dining room set, etc.) are missing or damaged, the claimant should only be reimbursed for the missing or damaged pieces as a general rule. An exception may be made if the integrity of the set has been destroyed. In such cases, either a diminution in value award or replacement of the set by government salvage of the delivered property is required. For some types of shipments, the carrier may exercise the option of replacement.
13. When the replacement cost of an item exceeds \$100.00 and the item is not carried in a military exchange or is not available for replacement, the carrier may, at his discretion, award the replacement price of the same or a substantially similar item.